

**NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

MIKE J. RAKES,	)	
	)	
Appellant,	)	CASE NO 07C-164
	)	
v.	)	DECISION AND ORDER AFFIRMING
	)	THE DECISION OF THE DOUGLAS
DOUGLAS COUNTY BOARD OF	)	COUNTY BOARD OF EQUALIZATION
EQUALIZATION,	)	
	)	
Appellee.	)	DEFAULT JUDGMENT
	)	

The above-captioned case was called for a hearing on the merits of an appeal by Mike J. Rakes ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Commission's Hearing Room on the sixth floor of the Nebraska State Office Building in the City of Lincoln, Lancaster County, Nebraska, on June 9, 2008, pursuant to a Notice and Order for Hearing issued April 11, 2008. Commissioners Warnes and Salmon, were present constituting a quorum of a three member panel. Commissioners Wickersham and Hotz were excused by the presiding hearing officer. Commissioner Warnes presided at the hearing. An Order was issued by the Commission granting a hearing in this appeal by a panel of three Commissioners pursuant to Title 442 Neb. Admin. Code, ch 4, §011 (10/07) and Neb. Rev. Stat. §77-5005(2).

The Taxpayer did not appear as directed by the Commission's order for hearing. No one appeared as legal counsel for the Taxpayer.

The Douglas County Board of Equalization ("the County Board") did not appear through legal counsel, Thomas Barrett.

The Commission took statutory notice of the case file.

The County Board moved for a default judgment.

The Commission is required by Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006) to state its final decision concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. The final decision and order of the Commission in this case is as follows.

**I.  
FINDINGS**

The Commission finds and determines that:

1. The Taxpayer is the owner of record of certain real property described as GRIFFIN & SMITHS 1ST SUB LOT 1 BLK 1 64 x 117, in Douglas County, Nebraska ("the subject property").
2. Actual value of the subject property placed on the assessment roll as of January 1, 2007, ("the assessment date") by the Douglas County Assessor, value as proposed by the Taxpayer in a timely protest, and taxable value as determined by the County Board is shown in the following table:

Description: GRIFFIN & SMITHS 1ST SUB LOT 1 BLK 1 64 x 117, Douglas County, Nebraska.

	Assessor Notice Value	Taxpayer Protest Value	Board Determined Value
Land	\$11,100.00	\$11,100.00	\$11,100.00
Improvement	\$330,100.00	\$165,050.00	\$273,900.00
Total	\$341,200.00	\$176,150.00	\$285,000.00

3. An appeal of the County Board's decision was filed with the Commission.
4. The County Board was served with a Notice in Lieu of Summons and duly answered that Notice.

5. An Order for Hearing and Notice of Hearing issued on April 11, 2008, set a hearing of the Taxpayer's appeal for June 9, 2008, at 1:00 p.m. CDST.
6. An Affidavit of Service which appears in the records of the Commission establishes that a copy of the Order for Hearing and Notice of Hearing was served on all parties. (Case File).
7. Each of the parties has been afforded an opportunity to present evidence and argument as provided by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).
8. The Taxpayer failed to appear at the hearing.
9. The Order for Hearing and Notice of Hearing issued by the Commission states in Paragraph 2 that if the Taxpayer fails to appear at the hearing, the Commission may enter an order dismissing the Appeal.
10. The County Board moved for an order of default judgment.
11. The County Board's motion for an Order of Default Judgment should be granted.

## **II. CONCLUSIONS OF LAW**

1. The Commission has subject matter jurisdiction in this appeal.
2. Subject matter jurisdiction of the Commission in this appeal is over all issues raised during the county board of equalization proceedings. *Arcadian Fertilizer, L.P. v. Sarpy County Bd. of Equalization*, 7 Neb.App. 655, 584 N.W.2d 353 (1998).
3. The Commission has jurisdiction over the parties to this appeal.
4. The Commission is authorized to enter default judgments by Neb. Rev. Stat. §77-5015 (Cum. Supp. 2006).

**III.  
ORDER**

**IT IS ORDERED THAT:**

1. The motion of the County Board for a Default Judgment is granted.
2. The decision of the County Board determining taxable value of the subject property as of the assessment date, January 1, 2007, is affirmed.
3. Actual value of the subject property for the tax year 2007 is:

Land value	\$ 11,100.00
Improvement value	<u>\$273,900.00</u>
Total value	<u><u>\$285,000.00.</u></u>
4. This decision, if no appeal is timely filed, shall be certified to the Douglas County Treasurer, and the Douglas County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006).
5. Any request for relief, by any party, which is not specifically provided for by this order is denied.
6. Each party is to bear its own costs in this proceeding.
7. This decision shall only be applicable to tax year 2007.
8. This order is effective for purposes of appeal June 17, 2008.

**Signed and Sealed.** June 17, 2008.

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William C. Warnes, Commissioner

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Nancy J. Salmon, Commissioner

**SEAL**

**APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.**